STATE OF MICHIGAN COURT OF APPEALS

JANET CATHLEEN STEWART,

UNPUBLISHED January 30, 2007

Plaintiff-Appellant,

v

No. 262213 Cass Circuit Court LC No. 95-000076-DM

JAMES VERL STEWART,

Defendant-Appellee.

Before: O'Connell, P.J., and White and Markey, JJ.

WHITE, J. (dissenting).

I respectfully dissent.

The record is unclear regarding whether defendant was awarded the businesses as his separate property without an offsetting award to plaintiff, or if plaintiff was awarded offsetting assets. In any event, assuming the property was treated as marital property and awarded to defendant *with* an offsetting award to plaintiff, it is clear that the business assets were valued at substantially less than the amount for which they were actually sold. Thus, defendant clearly enjoyed a gain on the sale. Further, it is unclear on this record the extent to which the ultimate child support award was affected by income attributable to the proceeds of defendant's sale of his ownership and stock interests in the businesses. I would remand for clarification of the record.

/s/ Helene N. White